

APPENDIX C

SAMPLE ANNUAL FINANCIAL REPORT

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ANNUAL FINANCIAL REPORT GENERAL INSTRUCTIONS

The Annual Financial Report (AFR) instruction booklet was prepared by the National Park Service, Concessions Division, to help the preparers complete the enclosed forms. Each form will have a corresponding page which will explain each line item in further detail.

Who Must File

All concessioners with gross receipts of \$250,000 or greater shall file Form Number 10-356, Concessioners Annual Financial Report. Concessioners with gross receipts less than \$250,000 shall file Form No.10-356A. Concessioners operating in more than one park under the same contract shall prepare a separate report for each park where the operations are located.

When and Where to File

Concessioners must file an annual financial report within the time period specified in the authorizing document (contract or permit). Concessioners shall submit one signed original and one copy to the Superintendent administering the area. The Concessioner shall also submit one additional signed original directly to the Concessions Program Center which is located at:

US Postal Mailing Address

National Park Service
Concessions Program Center - Finance
PO Box 25287
Denver, Colorado 80225-0287

Non US Postal Mailings

National Park Service
Concessions Program Center-Finance
12795 W. Alameda Pkwy
Lakewood, Colorado 80228

Where to Get Forms

Concessioners may obtain the Concessioner Annual Financial Report forms from the Superintendent or copy the forms directly from the instruction booklet.

Rounding

All amounts should be rounded to the nearest dollar.

Requirement for Audit and Review

If annual gross receipts equal or exceed \$250,000, the Primary Schedules (Schedules A through F and M) must be **reviewed** by an independent certified public accountant (CPA) in accordance with the Statements on Auditing Standards as issued by the Auditing Standards Board which is governed by the American Institute of Certified Public Accountants (AICPA). If annual gross receipts equal or exceed \$1,000,000, the Primary Schedules must be **audited** by an independent CPA in accordance with the same statements and standards mentioned above. In both circumstances mentioned above, the supplemental schedules must also be fully completed.

If you have any questions, you may call the Concessions Program Center at 303-987-6900.

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

CONCESSIONER ANNUAL FINANCIAL REPORT

NPS USE ONLY

Date Received:

Park

Region

CPC

For the Period from / / to / /

Concessioner:
Park/Area:

(Contract or Permit No.) (Effective Date) (Expiration Date)

Corporation Limited Liability Corporation Partnership Sole Proprietorship

PRIMARY AND SUPPLEMENTAL SCHEDULES

- SCHEDULE A - Statement of Income
- SCHEDULE B - Computation of Government Benefits
- SCHEDULE C - Balance Sheet
- SCHEDULE D - Depreciable Fixed Assets
- SCHEDULE E - Statement of Cash Flows-Indirect Method
- SCHEDULE F - Notes to the Financial Statements
- SCHEDULE G - Detail of Gross Receipts
- SCHEDULE H - Departmental Income and Expenses
- SCHEDULE H-1 - Departmental Income and Expenses
- SCHEDULE I - General and Administrative Costs
- SCHEDULE J - Information of Corporate Officers, Owners and Partners
- SCHEDULE K - Additions to and Disposals of Fixed Assets
- SCHEDULE L - Supporting Schedules
- SCHEDULE M - Operational Statistics

NOTE: IF GROSS RECEIPTS (LINE 1 SCHEDULE A) ARE IN EXCESS OF \$250,000, THE ABOVE SCHEDULES (A THROUGH F AND M) MUST BE REVIEWED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT (CPA). IF GROSS RECEIPTS ARE IN EXCESS OF \$1,000,000, THE ABOVE SCHEDULES MUST BE AUDITED BY A CPA.

CONCESSIONER'S CERTIFICATION

I certify that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

(Concessioner's Signature) (Title) / / (Date)

(Mailing Address) (Telephone)
EMail Address

SCHEDULE A - STATEMENT OF INCOME

- Line 1. Enter the amount shown on Schedule H, Column A, Line 2.
Line 2. Enter the amount shown on Schedule H, Column A, Line 3.
Line 3. Subtract Line 2 from Line 1 and enter the amount. This amount should equal the amount shown on Schedule H, Column A, Line 4.
Line 4. Enter the amount shown on Schedule H, Column A, Line 8.
Line 5. Subtract Line 4 from Line 3 and enter the amount. This amount should equal the amount shown on Schedule H, Column A, Line 9.
Line 6. Enter the amount shown on Schedule H, Column A, Line 34.
Line 7. Subtract Line 6 from Line 5 and enter the amount. This amount should equal the amount shown on Schedule H, Column A, Line 35.
Line 8. Enter the amount shown on Schedule I, Line 29.
Line 9. Enter the amount shown on Schedule B, Line 34.
Line 10. Add Lines 8 and 9 and enter the amount.
Line 11. Subtract Line 10 from Line 7 and enter the amount.
Line 12. Enter the amount paid or accrued for the rental of facilities except for any amount included in Schedule B. This category will include mostly rental of facilities outside the park boundary.
Line 13. Self-Explanatory.
Line 14. Self-Explanatory.
Line 15. Self-Explanatory.
Line 16. Enter the amount shown on Schedule D, Column H, Line 6.
Line 17. Enter the total year's amortization charge for all classes of intangible assets.
Line 18. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 19. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.
Line 20. Add Lines 12 through 19 and enter the amount.
Line 21. Subtract Line 20 from Line 11 and enter the amount.
Line 22. Enter the total amount of all interest and dividend revenue accrued and earned during the year.
Line 23. Enter the total amount of all gains/losses resulting from the sale of assets.
Line 24. Enter the total amount of all compensation received from subconcessioners. This amount should equal the amount shown on Schedule B, Line 30.
Line 25. Enter income from sources not shown elsewhere.
Line 26. Add Lines 22 through 25 and enter the amount.
Line 27. Subtract Line 26 from Line 21 and enter the amount.
Line 28. Self-Explanatory.
Line 29. Self-Explanatory.
Line 30. Add Lines 28 and 29 and enter the amount.
Line 31. Subtract Line 30 from Line 27 and enter the amount.

STATEMENT OF INCOME		
CONCESSIONER:	YEAR ENDING:	
	This Year 20____	Last Year 20____
DEPARTMENTAL INCOME		
1. GROSS RECEIPTS (Schedule H., Column A., Line 2)	_____	_____
2. RETURNS AND ALLOWANCES (Schedule H.,Column A., Line 3)	_____	_____
3. NET SALES (Schedule H.,Column A., Line 4)	_____	_____
4. COST OF SALES (Schedule H.,Column A., Line 8)	_____	_____
5. GROSS PROFIT (Schedule H.,Column A., Line 9)	_____	_____
6. TOTAL DIRECT EXPENSES (Schedule. H.,Column A., Line 34)	_____	_____
7. DEPARTMENTAL INCOME (LOSS) (Schedule H.,Column A.,	_____	_____
INDIRECT OPERATING EXPENSES		
8. General and Administrative Expenses (Schedule I., Line 29)	_____	_____
9. Government Benefits (Schedule B., Line 34)	_____	_____
10. TOTAL INDIRECT OPERATING EXPENSES	_____	_____
11. TOTAL INCOME (LOSS) FROM OPERATIONS BEFORE FIXED EXPENSES	_____	_____
FIXED EXPENSES		
12. Rent	_____	_____
13. Property Taxes	_____	_____
14. Business/Liability/Property Insurance	_____	_____
15. Interest Expense	_____	_____
16. Depreciation (Schedule D.,Column H., Line 6)	_____	_____
17. Amortization	_____	_____
Other:		
18. _____	_____	_____
19. _____	_____	_____
20. TOTAL FIXED EXPENSES	_____	_____
21. INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME AND/OR (EXPENSES)	_____	_____
OTHER INCOME (EXPENSES)		
22. Interest and Dividend Income	_____	_____
23. Gain (Loss) on Sale of Property	_____	_____
24. Commissions/Fees/Compensation from Subconcessioners (Sch. B., Line 30)	_____	_____
25. Other: _____	_____	_____
26. TOTAL OTHER INCOME (EXPENSES)	_____	_____
27. INCOME (LOSS) BEFORE INCOME TAXES	_____	_____
INCOME TAXES		
28. Federal	_____	_____
29. State and Local	_____	_____
30. TOTAL INCOME TAXES	_____	_____
31. NET INCOME (LOSS)	=====	=====

SCHEDULE B - COMPUTATION OF GOVERNMENT BENEFITS

- Line 1. Enter the amount of the flat fee specified in the contract/permit.
- Line 2. Enter the fees for the use of Government Improvements per the contract/permit.
- Line 3. Enter the amount from Schedule A, Line 1.
- Lines 4-6. Enter the name and amount of gross receipts from all subconcessioners that provide services authorized in the contract/permit.
- Line 7. Add Lines 4 through 6 and enter the amount.
- Line 8. Enter the amounts applicable to authentic United States Indian, Alaskan Native, Native Samoan and Native Hawaiian handicraft.
- Line 9. Enter only the amount applicable to the categories provided.
- Line 10. Enter only the amount applicable to the categories provided.
- Line 11. Enter only the amount applicable to the categories provided.
- Line 12. Enter only the amount applicable to the categories provided.
- Line 13. Enter only the amount applicable to the categories provided.
- Line 14. Enter only the amount applicable to the categories provided.
- Line 15. Enter only the amount applicable to the categories provided.
- Line 16. Enter only the amount applicable to the categories provided.
- Line 17. Enter only the amount applicable to the categories provided.
- Line 18. Enter only the amount applicable to the categories provided.
- Line 19. Enter only the amount applicable to the categories provided.
- Line 20. Enter the description and amount for other authorized deductions not shown elsewhere.
- Line 21. Add Lines 8 through 20 and enter the amount.
- Line 22. Subtract Line 21 from the sum of Lines 3 and 7 and enter the amount.
- Lines 23-25. Enter the percentage rate(s) as stated in the contract/permit. Calculate and enter the appropriate amount.
- Line 26. Add Lines 23 through 25 and enter the amount.
- Lines 27-29. Enter the subconcessionaire's names and the amount of commissions, fees or compensation received from the subconcessioners shown on Line 4 through 6.
- Line 30. Add Lines 27 through 29 and enter the amount.
- Line 31. Enter one half (50%) of the amount shown on Line 30.
- Line 32. Add Lines 1, 2, 26, and 31 and enter the amount.
- Line 33. Enter the amount shown on Schedule M, Line 10.
- Line 34. Add Lines 32 and 33 and enter the amount. This amount should equal the amount shown on Schedule A, Line 9.

COMPUTATION OF GOVERNMENT BENEFITS

CONCESSIONER:

YEAR ENDING:

1.

FLAT FEE

2.

FEE FOR USE OF GOVERNMENT-OWNED IMPROVEMENTS (Building Use Fee)

PERCENTAGE FEE

3.

Gross Receipts (Schedule A., Line 1)

PLUS: Gross Receipts of Subconcessioners

Name of Subconcessioner

Amount

4.

5.

6.

7.

Total Gross Receipts of Subconcessioners

LESS: Authorized Deductions (If Included in Gross Receipts)

8.

Native Handicraft

9.

Intracompany Earnings

10.

Optional Services

11.

Charges for Employees' Meals, Lodging,
and Transportation

12.

Cash Discounts on Purchases

13.

Cash Discounts on Sales

14.

Returned Sales and Allowances

15.

Excise Taxes Added to Sales Price

16.

Gasoline Taxes

17.

Cost of Fishing Licenses Fees Sold

18.

Cost of Postage Stamps Sold

19.

Outside of Park Sales (Included in Gross Receipts)

Other Authorized Deductions

20.

21.

Total Authorized Deductions

22.

Total Gross Receipts Subject to Percentage Fee

23.

Fee Structure

% of

=

24.

% of

=

25.

% of

=

26.

TOTAL PERCENTAGE FEE

FIFTY PERCENT OF COMMISSIONS/FEES/COMPENSATION
FROM SUBCONCESSIONERS

Name of Subconcessioner

Amount

27.

28.

29.

30.

Total Commissions/Fees/Compensation
From Subconcessioners (Schedule A., Line 24)

31.

FIFTY PERCENT OF COMMISSIONS/FEES/COMPENSATION
FROM SUBCONCESSIONER

32.

TOTAL FLAT FEE, PERCENTAGE FEE & SUBCONCESSIONER FEE

33.

TOTAL SPECIAL ACCOUNT EXPENSE FOR CURRENT PERIOD (Schedule M., Line

34.

TOTAL FRANCHISE FEE AND SPECIAL ACCOUNT EXPENSE (Schedule A., Line 9)

SCHEDULE C - BALANCE SHEET

- Line 1. Self-Explanatory.
Line 2. Self-Explanatory.
Line 3. Self-Explanatory.
Line 4. Self-Explanatory.
Line 5. Enter the amounts receivable from shareholders, officers and related entities. This amount must be fully explained in Schedule F, Notes to the Financial Statements.
Line 6. Self-Explanatory.
Line 7. Self-Explanatory.
Line 8. Enter the total amount of other current assets not shown elsewhere.
Line 9. Add Lines 1 through 8 and enter the amount.
Line 10. Enter the amount shown on Schedule D, Column H, Line 4.
Line 11. Enter the amount shown on Schedule D, Column H, Line 8.
Line 12. Subtract Line 11 from Line 10 and enter the amount. This amount should equal the amount shown on Schedule D, Column H, Line 9.
Line 13. Self-Explanatory.
Line 14. Self-Explanatory.
Line 15. Add Lines 12 through 14 and enter the amount.
Lines 16-17. Enter the description and amount of other assets not shown elsewhere.
Line 18. Add Lines 16 and 17 and enter the amount.
Line 19. Add Lines 9, 15 and 18 and enter the amount.
Line 20. Enter the amounts payable from shareholders, officers, and related entities. This amount must be fully explained in Schedule F, Notes to the Financial Statements.
Lines 21-25. Self-Explanatory.
Line 26. Enter amounts such as advance deposits for future services not yet rendered (e.g., river trips and lodging).
Line 27. Enter other current liabilities not shown elsewhere.
Line 28. Add Lines 20 through 27 and enter the amount.
Line 29. Self-Explanatory.
Line 30. Enter all other long-term liabilities not shown elsewhere.
Line 31. Add Lines 29 and 30 and enter the amount.
Line 32. Add Lines 28 and 31 and enter the amount.
Line 33. To be filled out by Sole Proprietorship or Partnerships but **NOT** Corporations.
Lines 34-37. To be filled out by Corporations but **NOT** Sole Proprietorship or Partnerships.
Line 38. Sole Proprietorship and Partnerships enter the amount from Line 33. Corporations enter the total of Lines 34, 36 and 37 less Line 35.
Line 39. Add Lines 32 and 38 and enter amount.

NOTE: LINE 19 MUST EQUAL LINE 39. IF THE ASSETS REPORTED BY THE CONCESSIONER ARE USED FOR BOTH IN- PARK AND OUT-OF-PARK REVENUE THE ASSETS REPORTED ON THE BALANCE SHEET SHOULD BE PROPORTIONAL TO THE AMOUNT OF SALES GENERATED IN THE PARK IN MOST CASES.

BALANCE SHEET		
CONCESSIONER:	YEAR ENDING:	
	This Year 20____	Last Year 20____
ASSETS		
CURRENT ASSETS		
1. Cash	_____	_____
2. Marketable Securities	_____	_____
3. Inventories - Merchandise	_____	_____
4. Accounts Receivable	_____	_____
5. Notes Receivable - Related Party	_____	_____
6. Notes Receivable - Other	_____	_____
7. Prepaid Expenses	_____	_____
8. Other:_____	_____	_____
9. TOTAL CURRENT ASSETS	_____	_____
FIXED ASSETS		
10. Depreciable Fixed Assets (Schedule D., Column H., Line 4)	_____	_____
11. Less: Accumulated Depreciation (Schedule D.,Column H., Line 8) ..	_____	_____
12. Net Depreciable Fixed Assets (Schedule D.,Column H., Line 9)	_____	_____
13. Construction in Progress	_____	_____
14. Land	_____	_____
15. TOTAL FIXED ASSETS	_____	_____
Other Assets (Identify)		
16. _____	_____	_____
17. _____	_____	_____
18. TOTAL OTHER ASSETS	_____	_____
19. TOTAL ASSETS	=====	=====
LIABILITIES		
CURRENT LIABILITIES		
20. Notes Payable - Related Party	_____	_____
21. Notes Payable - Other	_____	_____
22. Accounts Payable	_____	_____
23. Current Maturities on Long - Term Debt	_____	_____
24. Government Franchise Fee Payable	_____	_____
25. Accrued Liabilities	_____	_____
26. Advance Deposits	_____	_____
27. Other:_____	_____	_____
28. TOTAL CURRENT LIABILITIES	_____	_____
LONG TERM LIABILITIES		
29. Long - Term Debt, Less Current Maturities	_____	_____
30. Other:_____	_____	_____
31. TOTAL LONG - TERM LIABILITIES	_____	_____
32. TOTAL LIABILITIES	_____	_____
EQUITY		
33. Partner's or Proprietor's Capital	_____	_____
34. Common and Preferred Stock	_____	_____
35. Less: Treasury Stock	_____	_____
36. Additional Paid - In Capital	_____	_____
37. Retained Earnings	_____	_____
38. TOTAL EQUITY	_____	_____
39. TOTAL LIABILITIES AND EQUITY	=====	=====

SCHEDULE D - DEPRECIABLE FIXED ASSETS

General

Columns A and B are to be used only for assets in which the concessioner claims a Leasehold Surrender Interest (Possessory Interest), pursuant to the terms of the concessions contract.

Cost of Concessioner improvements in which a Leasehold Surrender Interest is claimed are to be entered in Column A. Concessioner improvements are defined as buildings, structures, fixtures, equipment, and other improvements that are **affixed to or resting upon the lands assigned in such manner as to be part of the realty**. The cost of Government Improvements in which a Leasehold Surrender Interest is claimed are to be entered under Column B. Government Improvements are defined as any building, structures, fixtures equipment and other improvements which are assigned, by the NPS, within the contract provisions.

If the concessioner has waived any Leasehold Surrender Interest (Possessory Interest) in Concessioner and/or Government improvements, pursuant to the contract, the concessioner's costs of any alterations, additions, etc., to such improvements should be entered in Column C or D. If the concessioner has made any additions which do not qualify as Leasehold Surrender Interest, per contract terms, these additions should also be entered in these two columns.

Columns E, F and G - These columns relate to assets such as transportation, furniture, fixtures, equipment, and other assets for which the concessioner may not claim a Leasehold Surrender Interest (Possessory Interest).

Concessioners showing amounts on lines 2, 3, and 7 **must** complete Schedule K, "Additions to and Disposals of Fixed Assets," giving details of assets disposed of or acquired.

- Line 1. Enter in the appropriate columns the fixed asset balances at the beginning of the year. The amounts entered must agree with the amounts on Line 4, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 2. Enter in the appropriate columns additions to fixed assets during the current year.
- Line 3. Enter in the appropriate columns disposals of fixed assets during the current year.
- Line 4. Subtract Line 3 from the sum of Lines 1 and 2 and enter the amount.
- Line 5. Enter in the appropriate columns the accumulated depreciation balances at the beginning of the year. The amounts entered must agree with the amounts on Line 8, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter in the appropriate columns the depreciation of fixed assets during the current year.
- Line 7. Enter in the appropriate columns the accumulated depreciation on fixed assets disposed of during the current year.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount.
- Line 9. Subtract Line 8 from Line 4 and enter the amount.

SCHEDULE E - STATEMENT OF CASH FLOWS

- Line 1. Enter the amount of cash received from customers.
- Line 2. Enter the amount of cash paid for merchandise.
- Line 3. Enter the amount of cash paid for wages and other operating expenses.
- Line 4. Enter the amount of cash paid for interest.
- Line 5. Enter the amount of cash paid for taxes.
- Line 6. Enter the amount of cash paid to the National Park Service.
- Line 7. Add Lines 1 through 6.
- Line 8. Enter the amount paid to acquire fixed assets.
- Line 9. Enter the amount of money received from the sale of assets.
- Line 10. Enter the amount of money received from the sale of land.
- Line 11. Enter the description and amounts for other investing activities not shown elsewhere.
- Line 12. Add Lines 8 through 11.
- Line 13. Enter the amount of the increase or decrease in intercompany receivables.
- Line 14. Enter the amount of cash received from the issuance of stock.
- Line 15. Enter to amount of cash paid to retire outstanding bonds.
- Line 16. Enter the amount of the dividends paid to the shareholders.
- Line 17. Enter the description and amounts for other financing activities not shown elsewhere.
- Line 18. Add Lines 13 through 17.
- Line 19. Add Line 7, 12, and 18.
- Line 20. Enter the amount shown on Schedule C, 2nd Column, Line 1.
- Line 21. Add Lines 19 and 20. The sum should equal the amount shown on Schedule C, 1st Column, Line 1.
- Line 22. Enter the amount shown on Schedule A, Line 31.
- Line 23. Enter the amount shown on Schedule D, Column I, Line 6.
- Line 24. Enter the amount shown on Schedule A, Line 17.
- Line 25. Enter the amount of provision for losses on accounts receivable.
- Line 26. Enter the amount shown on Schedule A, Line 23.
- Line 27. Enter the amount of the increase or decrease in the inventory.
- Line 28. Enter the amount of the increase or decrease in the accounts receivable.
- Line 29. Enter the amount of the increase or decrease in the other assets.
- Line 30. Enter the amount of the increase or decrease in the prepaid expenses.
- Line 31. Enter the amount of the increase or decrease in the accounts payable.
- Line 32. Enter the amount of the increase or decrease in the franchise fee payable.
- Line 33. Enter the amount of the increase or decrease in the accrued liabilities.
- Line 34. Enter the amount of the increase or decrease in the advance deposits.
- Line 35. Enter the amount of the increase or decrease in the other liabilities.
- Line 36. Enter the amount of the increase or decrease in the division equity.
- Line 37. Sum lines 23 through 36 and add or subtract the difference from Line 22.

STATEMENT OF CASH FLOWS	
CONCESSIONER:	YEAR ENDING:

CASH FLOWS FROM OPERATING ACTIVITIES

1	Cash received from customers	_____
2	Cash paid for merchandise	_____
3	Cash paid for wages and other operating expenses	_____
4	Cash paid for interest	_____
5	Cash paid for taxes	_____
6	Cash paid to National Park Service	_____
7	Net Cash Flows Provided (Used) by Operating Activities	_____

CASH FLOWS FROM INVESTING ACTIVITIES

8	Purchase of fixed assets	_____
9	Purchase from sale of equipment	_____
10	Purchase from sale of land	_____
11	Other	_____
12	Net Cash Flows Provided (Used) by Investing Activities	_____

CASH FLOWS FROM FINANCING ACTIVITIES

13	Net increase/decrease in intercompany receivable account	_____
14	Cash received from issuing stock	_____
15	Cash paid to retire bonds	_____
16	Cash paid for dividends	_____
17	Other	_____
18	Net Cash Flows Provided (Used) by Financing Activities	_____
19	NET INCREASE (DECREASE) IN CASH	=====
20	CASH AT BEGINNING OF YEAR (Schedule C., 2nd Column, Line 1)	_____
21	CASH AT END OF YEAR (Schedule. C., 1st Column, Line 1)	_____

RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

22	Net income (Schedule A, line 31)	_____
	Adjustments to reconcile net income to net cash provided by operating activities	
23	Depreciation expense (Schedule D, column G, line 6)	_____
24	Amortization expense (Schedule A, line 17)	_____
25	Provision for losses on accounts receivable	_____
26	Gain or loss on sale of fixed assets	_____
27	(Increase) decrease in inventories	_____
28	(Increase) decrease in accounts receivable	_____
29	(Increase) decrease in other assets	_____
30	(Increase) decrease in prepaid expenses	_____
31	Increase (decrease) in accounts payable	_____
32	Increase (decrease) in franchise fee payable	_____
33	Increase (decrease) in accrued liabilities	_____
34	Increase (decrease) in advance deposits	_____
35	Increase (decrease) in other liabilities	_____
36	Increase (decrease) in Division Equity	_____
37	Net cash provided by operating activities	_____

Notes to Statement of Cash Flows should appear on Schedule F (Notes to the Financial Statements)

Schedule E

Form 10-356 (Rev 6-01)

SCHEDULE F - NOTES TO THE FINANCIAL STATEMENTS

There should be included in the notes a description of all significant accounting policies followed by the reporting entity. Commonly required disclosures include, but are not limited to, policies relating to:

- a. Accounting Method
- b. Depreciation Method(s)
- c. Amortization of Intangibles
- d. Inventory Pricing
- e. Pension, Profit Sharing, and Stock Option Plans
- f. Computation of Net Income per Share
- g. Amortization of the Cost in Excess of Net Assets of Business Acquired
- h. Accounting for Income Taxes
- I. Allocation Method(s)

This section should be followed by such additional notes as are necessary to provide full disclosure of all significant events or conditions reflected in the financial statements, or as otherwise required by the rules of professional accounting or regulatory organizations.

The following are typical items with respect to which all significant facts should be disclosed through such notes:

- a. Long-Term Debt Agreements
- b. Leases
- c. Contingent Liabilities
- d. Pending Lawsuits
- e. Pension and Profit Sharing Plans
- f. Income Taxes
- g. Changes in Accounting Methods
- h. Long-Term Contracts
- I. Extraordinary Items of Income or Expenses
- j. Related Party Transactions, including Inter-company Charges

NOTES TO THE FINANCIAL STATEMENTS

CONCESSIONER:

YEAR ENDING:

SCHEDULE G - DETAIL OF GROSS RECEIPTS

Enter on the appropriate lines the gross receipts from each of the services listed. Enter subtotal by department, as indicated. Amounts entered in the "This Year Departmental Total" column must be forwarded to Schedule H. Total gross receipt amounts reported on Schedules A, G, and H must be the same.

If the operation consists of gross receipts that are earned both in and outside the park boundary, the gross receipts and expenses reported on the Annual Financial Report (AFR) shall be proportional to the percentage of time spent inside the park boundary. An example would be a guide service which enters the park two days as part of a five-day trip. If the revenue per day is \$100 then the total revenue generated by the trip would be \$500. The portion reported on the AFR would be \$200 which is calculated by dividing 2 days (days in the park) by 5 days (total days for the trip) which calculates a percentage of 40 percent. The total revenue is then multiplied by the percentage which generates the revenue earned within the park boundaries or \$200 ($\$500 \times 40\%$).

DETAIL OF GROSS RECEIPTS			
CONCESSIONER:		YEAR ENDING:	
		This Year Departmental Total 20____	Last Year Departmental Total 20____
	Amount		
LODGING			
1.	Hotel and Motel	_____	_____
2.	Cabins and Cottages	_____	_____
3.	Tent	_____	_____
FOOD			
4.	Restaurant (Full Service)	_____	_____
5.	Cafeteria	_____	_____
6.	Snack Bar and Fast Food	_____	_____
7.	Alcoholic Beverage Bar	_____	_____
SOUVENIRS			
8.	Gifts, Curios	_____	_____
9.	Genuine Authorized Native Handicraft	_____	_____
GENERAL MERCHANDISE			
10.	Grocery	_____	_____
11.	Package Liquor	_____	_____
12.	Photographic	_____	_____
13.	Other	_____	_____
AUTO SERVICE			
14.	Fuel and Oil	_____	_____
15.	Parts, Service and Other	_____	_____
MARINA			
16.	Slips and Mooring	_____	_____
17.	Houseboat Rental	_____	_____
18.	Boat and Motor Rental	_____	_____
19.	Fuel and Oil	_____	_____
20.	Boat and Motor Sales	_____	_____
21.	Boat Repair	_____	_____
22.	Dry Storage	_____	_____
23.	Other	_____	_____
TRANSPORTATION			
24.	Boat	_____	_____
25.	Cruise Ship	_____	_____
26.	Vehicle	_____	_____
27.	Other (Identify) _____	_____	_____
28.	Saddle Horse and Livery	_____	_____
29.	Float Trip and River Runners	_____	_____
OTHER			
30.	Skiing Fees (Cross Country Fees and Lift Tickets)	_____	_____
31.	Trailer Village	_____	_____
32.	Vending Machine	_____	_____
33.	Bathhouse	_____	_____
34.	Canoe and Tube Rental	_____	_____
35.	Rentals (Auto, Equipment, Other)	_____	_____
36.	Hunting Guides	_____	_____
37.	Guide and Instructional Service	_____	_____
38.	Health Service	_____	_____
39.	Golf Sales	_____	_____
40.	Employee Housing and Meals	_____	_____
41.	Brochure Sales	_____	_____
42.	Other (Identify) _____	_____	_____
43.	Other (Identify) _____	_____	_____
44.	Other (Identify) _____	_____	_____
45.	TOTAL GROSS RECEIPTS (Schedule H, Column A, Line 2)	_____	_____

SCHEDULE H - DEPARTMENTAL INCOME AND EXPENSES

General

The schedule of Departmental Income provides for the identification and presentation of financial data in a form that isolates and defines the operations of each revenue and cost center and provides a basis for internal and external comparisons.

Concessioners providing services at several locations within a park may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income. The departmental breakdown required is described on Schedule G.

If additional columns are needed, use Schedule H-1 (Continuation Sheet). Please number the continuation sheets and continue to identify Departmental columns in alphabetical order, e.g., E, F, G, etc.

Column A must reflect the total of all entries on all other columns including those on the continuation sheets.

- Line 1. Enter the name of the department as identified on Schedule G.
- Line 2. Enter, by department, the total gross receipts realized or accruing to the concession from all sales. Amounts entered should be exclusive of sales, excise, or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-Explanatory.
- Line 4. Subtract Line 3 from 2 and enter the amount by department.
- Line 5. Enter, by department, the beginning inventory. The amount entered must agree with amounts on Line 7, ending inventory of the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter, by department, the cost of all purchases at gross invoice price less discounts plus transportation, storage and delivery charges.
- Line 7. Enter, by department, the amount of the ending inventory.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount by department.
- Line 9. Subtract Line 8 from Line 4 and enter the difference by department.
- Line 10. Enter, by department, the amount of direct salary and wage expense applicable to each category.
- Line 11. Enter, by department, the allocated portion of payroll taxes, health and life insurance, pension expenses and other related expenses.
- Line 12. Enter, by department, the sum of Lines 10 and 11.

(Continued on Page 19)

SCHEDULE OF DEPARTMENTAL INCOME AND EXPENSES

CONCESSIONER:YEAR ENDING:

	A	B	C	D	E
1. DEPARTMENT	Total All Columns				
2. GROSS RECEIPTS					
(Schedule A., Line 1)					
3. RETURNS AND ALLOWANCE					
(Schedule A., Line 2)					
4. NET SALES					
(Schedule A., Line 3)					
COST OF SALES					
5. Inventory, Beginning					
6. Plus Purchases					
7. Less - Ending Inventory					
8. TOTAL COST OF SALES					
(Schedule A., Line 4)					
9. GROSS PROFIT					
(Schedule A., Line 5)					
DIRECT EXPENSE					
DIRECT LABOR					
10. Salaries and Wages					
11. Payroll Taxes and Benefits					
12. TOTAL DIRECT LABOR					
OTHER DIRECT					
13. Laundry					
14. Uniforms					
15. China, Silver and Glass					
16. Commissions					
17. Music and Entertainment					
18. Operating Supplies					
19. Equipment Rental					
20. Contract Services					
21. Utilities Expense					
22. Licenses and Fees					
23. Repair and Maintenance					
Government Improvements					
24. Repair and Maintenance					
Concessioner Improvements					
25. Repair and Maintenance					
Personal Property					
26. Transportation Expense					
27. Spoilage					
28. Reservation Expense					
29. Travel and Trip Expense					
Other (Identify)					
30.					
31.					
32.					
33. TOTAL OTHER DIRECT					
34. TOTAL DIRECT					
(Schedule A., Line 6)					
35. DEPARTMENTAL INCOME/(LOSS)					
(Schedule A., Line 7)					

INSTRUCTIONS
SCHEDULE H - DEPARTMENTAL INCOME AND EXPENSES

Supplemental Schedules

(Continued from Page 17)

- Line 13. Self-Explanatory.
Line 14. Self-Explanatory.
Line 15. Self-Explanatory.
Line 16. Enter, by department, the remuneration paid to authorized agents for business secured including travel agents' commissions.
Line 17. Enter, by department, the costs incurred for music and entertainment, including films, musicians, piano rental, and professional entertainers.
Line 18. Enter, by department, the cost of direct operating supplies.
Line 19. Self-Explanatory.
Line 20. Enter, by department, the cost of contracted services with outside concerns, such as the cost of cleaning dining rooms, washing windows, exterminating and disinfecting, and trash removal.
Line 21. Enter, by department, the cost of utilities, such as coal, oil, gas and other fuels, electricity, water and sewage.
Line 22. Enter, by department, the cost of all Federal, State and Local licenses, permits and fees other than franchise fees payable on Schedule B.
Line 23. Enter, by department, the cost incurred in connection with the repair and maintenance of Government-Owned Improvements. "Government-Owned Improvements" are defined in the instructions for Schedule D (Page 9.) This figure shall exclude concessioner employee salaries, wages and benefits.
Line 24. Enter, by department, the cost incurred in connection with the repair and maintenance of Concessioner-Owned Improvements and facilities as defined in the instructions for Schedule D (Page 9). This figure shall exclude concessioner employee salaries, wages and benefits.
Line 25. Enter, by department, the cost incurred in connection with the repair and maintenance of Concessioner-Owned Personal Property. This figure shall exclude concessioner employee salaries, wages and benefits.
Line 26. Enter, by department, the cost of fuel and oil, which includes both vehicles, boats, etc.
Line 27. Self-Explanatory.
Line 28. Enter, by department, the cost of a reservation system.
Line 29. Enter, by department, the cost associated with transporting and lodging customers.
Line 30. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
Line 31. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
Line 32. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
Line 33. Add Lines 13 through 32 and enter the amount, by department.
Line 34. Add Lines 12 and 33 and enter the amount, by department.
Line 35. Subtract Line 34 from Line 9 and enter the amount, by department.

SCHEDULE OF DEPARTMENTAL INCOME AND EXPENSES	
CONCESSIONER:	YEAR ENDING:

	F	G	H	I	J
1. DEPARTMENT					
2. GROSS RECEIPTS					
(Schedule A., Line 1)					
3. RETURNS AND ALLOWANCE					
(Schedule A., Line 2)					
4. NET SALES					
(Schedule A., Line 3)					
COST OF SALES					
5. Inventory, Beginning					
6. Plus Purchases					
7. Less - Ending Inventory					
8. TOTAL COST OF SALES					
(Schedule A., Line 4)					
9. GROSS PROFIT					
(Schedule A., Line 5)					
DIRECT EXPENSE					
DIRECT LABOR					
10. Salaries and Wages					
11. Payroll Taxes and Benefits					
12. TOTAL DIRECT LABOR					
OTHER DIRECT					
13. Laundry					
14. Uniforms					
15. China, Silver and Glass					
16. Commissions					
17. Music and Entertainment					
18. Operating Supplies					
19. Equipment Rental					
20. Contract Services					
21. Utilities Expense					
22. Licenses and Fees					
23. Repair and Maintenance					
Government Improvements					
24. Repair and Maintenance					
Concessioner Improvements					
25. Repair and Maintenance					
Personal Property					
26. Transportation Expense					
27. Spoilage					
28. Reservation Expense					
29. Travel and Trip Expense					
Other (Identify)					
30. _____					
31. _____					
32. _____					
33. TOTAL OTHER DIRECT					
34. TOTAL DIRECT					
(Schedule A., Line 6)					
35. DEPARTMENTAL INCOME/(LOSS)					
(Schedule A., Line 7)					

SCHEDULES I - GENERAL AND ADMINISTRATIVE EXPENSES

- Line 1. Enter the amount from Schedule J, Line 9, plus the related payroll taxes.
- Line 2. Enter the amount incurred for administrative and general salaries, other than officers' salaries and amounts shown on Schedule H, Departmental Income and include related payroll taxes.
- Line 3. Enter the amount of related expenses such as health and life insurance, pension expenses, and other related expenses applicable to officers' and other salaries.
- Line 4. Self-Explanatory.
- Line 5. Enter cash overages and the shortages which are not recovered.
- Line 6. Enter the fees paid to credit card companies and the costs of collection services.
- Line 7. Enter the amount for monthly bank charges, non-sufficient funds charges, etc.
- Line 8. Enter the amount of uncollectible accounts or the allowance for doubtful accounts.
- Line 9. Self-Explanatory.
- Line 10. Self-Explanatory.
- Line 11. Self-Explanatory.
- Line 12. Self-Explanatory.
- Line 13. Self-Explanatory.
- Line 14. Enter the amount for telephone and other communication devices.
- Line 15. Self-Explanatory.
- Line 16. Self-Explanatory.
- Line 17. Enter the fees charged by a management organization for management services.
- Line 18. Enter the amount charged to the concessioner by a parent company.
- Line 19. Self-Explanatory.
- Line 20. Self-Explanatory.
- Line 21. Self-Explanatory.
- Line 22. Self-Explanatory.
- Line 23. Self-Explanatory.
- Line 24. Self-Explanatory.
- Line 25. Enter the cost of hiring personnel such as drug-testing.
- Line 26. Enter the cost incurred for general and administrative costs not shown elsewhere.
- Line 27. Enter the cost incurred for general and administrative costs not shown elsewhere.
- Line 28. Enter the cost incurred for general and administrative costs not shown elsewhere.
- Line 29. Add Lines 1 through 28 and enter the amount.

GENERAL AND ADMINISTRATIVE COST	
CONCESSIONER:	YEAR ENDING:

1.	Officers' Salaries, Payroll Taxes and Benefits	_____
2.	Other Salaries, Payroll Taxes and Benefits	
	Office/Manager's Office	_____
	Accounting/Finance	_____
	Human Resources/Personnel	_____
	Information System/Data Processing	_____
	Marketing/Promotion	_____
	Other	_____
	Total Other Salaries, Payroll Taxes and Benefits	_____
3.	Employee Recruitment	_____
4.	Over and Short	_____
5.	Credit Card Charges	_____
6.	Bank Charges	_____
7.	Bad Debts	_____
8.	Office Expense	_____
9.	Data Processing	_____
10.	Postage and Freight	_____
11.	Dues and Subscriptions	_____
12.	Travel Expense	_____
13.	Telecommunications Expense	_____
14.	Contributions	_____
15.	Complimentary	_____
16.	Management Fees	_____
17.	Corporate Overhead	_____
18.	Legal Fees	_____
19.	Accounting and Audit Fees	_____
20.	Advertising and Promotional Expense	_____
21.	Security Expense	_____
22.	Consulting Agreements	_____
23.	Training Cost	_____
24.	Personnel Expense	_____
25.	Other (Identify) * _____	_____
26.	Other (Identify) * _____	_____
27.	Other (Identify) * _____	_____
28.	TOTAL (Schedule A., Line 8)	=====

* All "Other" items that are over \$10,000 should be identified on Schedule L (Supporting Schedule).

SCHEDULE J - INFORMATION ON CORPORATE OWNERS AND OFFICERS

Self-Explanatory.

CONCESSIONER.

YEAR ENDING:

INFORMATION ON CORPORATE OWNERS, OFFICERS AND PARTNERS

	Name	Title	% of Time Devoted to Business	% Ownership *			Total Wages	Total Benefits	Total Amount of Compensation
				Partnership Interest	Common Stock	Preferred Stock			
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.	Total (Schedule I, Line 1)								

* List all Officers. In addition, list all Owners and Partners owning a 10 percent or more direct or indirect interest. If the Concessioner has more Officers, Owners and Partners than can be specified in the space above, please complete an additional schedule. Sole Proprietors should not complete this form.

SCHEDULE K - ADDITIONS TO AND DISPOSALS OF FIXED ASSETS

For each asset acquired or disposed of during the current year, enter the information required in each column by category. The items entered on the schedule must be marked with the appropriate letter as discussed on the bottom of the schedule. Additions and disposals must be totaled by category. The categories are the same as those enumerated on Schedule D and are defined in the instructions to Schedule D.

The totals entered on Schedule K, which are marked with the letters "B", "C" and "G" must correspond to the amounts entered on Schedule D, Line 2 in the appropriate column. Any asset not marked with either "B", "C" or "G" will be considered to be concessioner personal property and should appear on Schedule D under columns C, D, E, F & G. Amounts shown on Schedule D under columns A, B, C & D should not be shown on Schedule N, Special Account Project Expenditures.

Items purchased from the contractually required Maintenance Reserve Account should be marked with the letter "M".

ADDITIONS TO AND DISPOSALS OF FIXED ASSETS					
--	--	--	--	--	--

CONCESSIONER:	YEAR ENDING:
---------------	--------------

CONCESSIONER:	YEAR ENDING:
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[illegible]

* All additions that are to be credited toward the concessioner's contractually required building and improvement program should be identified by placing the letter "B" after the description of the assets. All additions to existing concessioner facilities that are considered Concessioner Improvement leasehold surrender interest should be identified by placing the letter "C" after the description. Leasehold surrender interest improvements made to Government Improvements should be followed with the letter "G." Items purchased from the Maintenance Reserve Account should be followed by the letter "M."

INSTRUCTIONS	Supplemental Schedules
SCHEDULE L - SUPPORTING SCHEDULES	

This schedule should included a comprehensive listing of all the expenses that are grouped together under one heading within the label of "Other Expenses" that exceed a combined line total of \$10,000. This includes:

- Schedule A - Lines 18, 19, and 25
- Schedule E - Lines 13-16, 22-24, 30-32
- Schedule H - Lines 30-32
- Schedule H-1 - Lines 30-32
- Schedule I - Lines 26-28

SUPPORTING SCHEDULES

CONCESSIONER:

YEAR ENDING:

INSTRUCTIONS
SCHEDULE M - OPERATIONAL STATISTICS

Supplemental Schedules

- Line 1. Show the occupancy percentage for the lodging accommodations for the entire operating season.
Line 2. Show the occupancy percentage for the principal season and specify the dates.
Line 3. Show the occupancy percentage for the other dates open.
Line 4. Show the number of guests provided accommodations during the year.
Line 5. Show the number of nights available for the lodging accommodations.
Line 6. Show the number of nights the lodging accommodations were used.
Line 7. Specify the number of rooms available in the lodging accommodations.
Line 8. Show the rooms turnover for the lodging accommodations.
Line 9. Specify the average room rate for the lodging accommodations.
Line 10. Specify the number of employees associated with the lodging operation.
- Line 11. Specify the average check per person.
Line 12. Show the number of guests who were provided meals during the year.
Line 13. Show the number of seats available.
Line 14. Specify the number of employees associated with the food operation.
Line 15. Specify the number of square feet used in the food operation.
- Line 16. Specify the selling square feet (Display Area) used in the gifts and merchandise operations.
Line 17. Specify the total retail square feet used in the gifts and merchandise operations including storage area.
Line 18. Specify the number of sales employees associated with the gifts and merchandise operations.
Line 19. Specify the number of employees associated with the gifts and merchandise operations.
- Line 20. Specify the total number of uncovered slips available for lease within the marina.
Line 21. Specify the total number of covered slips available for lease within the marina.
Line 22. Specify the total number of mooring buoys available for lease within the marina.
Line 23. Specify the slip turnover rate.
Line 24. Specify the number of employees associated with the marina operation.
Line 25. Show the occupancy percentage for the marina operation for the entire operating season.
Line 26. Specify the number of dry storage units.

OPERATIONAL STATISTICS		
CONCESSIONER:	YEAR ENDING:	
	This Year 20____	Last Year 20____
LODGING		
1. Occupancy Percentage	_____	_____
2. Principal Season (Dates) _____	_____	_____
3. Other Dates Open (Dates) _____	_____	_____
4. Number of Guests	_____	_____
5. Number of Nights Available	_____	_____
6. Number of Nights Used	_____	_____
7. Number of Rooms	_____	_____
8. Rooms Turnover	_____	_____
9. Average Room Rate	_____	_____
10. Number of Lodging Employees (High / Low Season)	_____/____	_____/____
FOOD (FULL SERVICE RESTAURANT)		
11. Average Check per Person	_____	_____
12. Number of Customers	_____	_____
13. Number of Seats	_____	_____
14. Number of Restaurant Employees (High / Low Season)	_____/____	_____/____
15. Total Square Feet	_____	_____
GIFTS AND MERCHANDISE		
16. Square Feet of Selling Space	_____	_____
17. Total Retail Square Feet	_____	_____
18. Number of Sales Employees	_____	_____
19. Total Number of Retail Employees (High / Low Season)	_____/____	_____/____
MARINAS		
20. Number of Slips Available for Lease (Uncovered)	_____	_____
21. Number of Slips Available for Lease (Covered)	_____	_____
22. Number of Mooring Buoys Available for Lease	_____	_____
23. Slip Turnover	_____	_____
24. Number of Marina Employees (High / Low Season)	_____/____	_____/____
25. Occupancy Percentage	_____	_____
26. Number of Dry Storage Units	_____	_____

SCHEDULE M - SPECIAL ACCOUNT YEARLY RECONCILIATION

- Line 1. Specify the type of special account authorized within the contract or permit.
- Line 2. Enter the amount of the Flat Fee stated in the contract or permit.
- Line 3. No information needed.
- Line 4. Enter the amount from Schedule A, Line 1.
- Line 5. Enter amounts authorized in the contract or permit. In most circumstances this will be the amount shown on Schedule B, Line 21.
- Line 6. Subtract Line 5 from Line 4 and enter the amount.
- Line 7. Show the percentage amount stated in the contract or contract amendment.
- Line 8. Multiply Line 6 by Line 7 and enter the amount.
- Line 9. Specify other calculations used in determining special account fee.
- Line 10. Add Lines 2, 8, and 9 and enter the amount.
- Line 11. Expenditures written out of the account for the current year.
- Line 12. Insert the ending balance from Schedule M, Line 17, from the preceding year. If the special account is new for this year, a zero (0) balance should be used.
- Line 13. Show the actual deposits made in the current accounting year.
- Line 14. Show the actual expenditures made in the current accounting year.
- Line 15. Show the interest income reported for this account in the current accounting year.
- Line 16. Show the bank charges reported for this account in the current accounting year.
- Line 17. Add Lines 12, 13, and 15 and subtract Lines 14 and 16, and enter the amount.
- Line 18. If Line 18 has a positive balance and these funds are already obligated to another project, list the projects, along with the amount of money obligated to each project.
- Line 19. Show the amount of money that is not obligated for projects.
- Line 20. Add Lines 18 and 19 and enter the amount.
- Line 21. List the deposits made in the current accounting year that were accruals due in the past calendar or fiscal year.
- Line 22. List amounts which include only deposits made in the current accounting year that are for payments of current year special account liabilities.
- Line 23. Add Lines 21 and 22 and enter the amount.
- Line 24. List the accrued liability the concessioner has on the current year deposits.
- Line 25. Add Lines 22 and 24 and enter the amount.
- Line 26. List the amount of the expenditures made in the current year that were accrued and due in the past calendar or fiscal year.
- Line 27. List the expenditures made for the current year.
- Line 28. Add Lines 26 and 27 and enter the amount.

SPECIAL ACCOUNT YEARLY RECONCILIATION	
CONCESSIONER:	YEAR ENDING:

1. Type of Special Account (Please Specify)
- Government Improvement Account

Capital Account

NOTE: IF THE CONCESSIONER HAS MORE THAN ONE SPECIAL ACCOUNT PLEASE FILL OUT A SEPARATE SCHEDULE M FOR EACH ACCOUNT. THE COMBINED AMOUNT FROM ALL LINE 10

SCHEDULE M's SHOULD BE SHOWN AS A SUMMARY AMOUNT ON LINE 33, SCHEDULE B.

SPECIAL ACCOUNT YEARLY RECONCILIATION	
Calculation Method (Check One)	
2.	<div>Flat Fee</div>
3.	<div>Percentage of Gross Receipts</div>
4.	<div>Gross Receipts</div>
5.	<div>Less - Adjustments to Gross Receipts</div>
6.	<div>Gross Receipts Subject to Fee Calculation</div>
7.	<div>Special Account Percentage Rate</div> <div>%</div>
8.	<div>Amount Due to Special Account</div>
9.	<div>Other Method (Specify Calculations)</div>
10.	<div>Accrued Amount Due to Special Account for Current Year (Schedule B., Line 33)</div>
11.	<div>Expenditures from Special Account in Current Year (Must also complete Schedule N)</div>
SPECIAL ACCOUNT COMBINED RECONCILIATION	
12.	<div>Balance in Special Account from Prior Year</div>
13.	<div>Plus: Current Year Deposits</div>
14.	<div>Less: Current Year Expenditures</div>
15.	<div>Plus: Current Year Interest</div>
16.	<div>Less: Current Year Bank Charges</div>
17.	<div>Balance in Special Account at Year End</div>
Allocation of Line 17	
18.	<div>Encumbered Balance (List Projects and Amounts)</div>
19.	<div>Unencumbered Balance</div>
20.	<div>Total - Add Lines 18 and Line 19 (Should Equal Line 17 Above)</div>
DEPOSIT RECONCILIATION	
21.	<div>Deposits for Prior Year Liabilities</div>
22.	<div>Deposits for Current Year Liabilities</div>
23.	<div>Total - Add Lines 21 and Line 22 (Should Equal Line 13 Above)</div>
24.	<div>Accrued Liability not yet Deposited for Current Year</div>
25.	<div>Total - Add Lines 22 and Line 24 (Should Equal Line 10 Above)</div>
EXPENDITURES RECONCILIATION	
26.	<div>Expenditures for Prior Year</div>
27.	<div>Expenditures for Current Year</div>
28.	<div>Total - Add Lines 26 and Line 27 (Should Equal Line 14 Above)</div>

SCHEDULE O - SPECIAL ACCOUNT PROJECT EXPENDITURES

Line 1. List the project number of each special account expenditure/project.

List expenditures from special account by locations or site in date order.

List amount spent on each specific project.

Show the percentage amount of completion for the overall project.

NOTE: The listing of expenditures is to be specific for each individual item. Expenditures are not to be lumped together. Terms that will not be acceptable will include Building Improvements and Leasehold Improvements. If these terms are used, additional material should be sent to verify the amounts.

SPECIAL ACCOUNT PROJECT EXPENDITURES	
CONCESSIONER:	YEAR ENDING:

YEAR ENDING:

1. List Expenses and Expenditures from Special Account made in the Current Year. (Should Equal Schedule N, Line 14)

[illegible]

DEFINITIONS

Accounting	The language of business which is used to measure, record, report, and interpret the financial aspects of business.
Accounts payable	Money your company owes to business creditors for the purchase of outside services and goods.
Account receivable	Money owed to your company by other customers.
Amortization	The process of gradually paying off a liability over a specified number of years.
Assets	In accounting, something of monetary value. May be physical (building and inventory), object (stock certificate), or a right (patent).
Balance Sheet	Statement showing the company's financial position at any given point in time. This statement consists of assets, liabilities, and owner's equity.
Capital	Wealth in the form of money invested in the business by its owners.
Cash	Money the business has in its possession.
Cash Flow	The inflow and outflow of money in the business in a specified time. Cash flows differ from profits because of non-cash expenditure and accrual basis accounting.
Contingent liability	A liability that is not shown on the company's financial statements but should be explained in the accountant's notes to the financial statements. This liability is probably because of a law suit and could be a contingent liability if the company was to lose the suit.
Corporation	An organization that has been chartered by the state in which the individual(s) or company is based.
Current assets	Cash and other assets that can be converted into cash in a short period of time. Usually within 1 year. Current assets include cash, marketable securities, accounts receivable, inventory, and prepaid expenses.
Current liabilities	Money that is owed by a company that will be paid within a short period of time, usually within 1 year.
Depreciation	A systematic approach to reduce the value of a fixed asset to account for wear and tear, obsolescence, passage of time during the fixed asset's lifetime.
Direct expense	Expenses that are directly related to the volume of gross sales.
Expenses	Cost of doing business other than that associated with the cost of goods sold. These items will effect the income statement immediately upon purchase.

Fiscal year	An annual accounting period that does not end on December 31.
Fixed assets	Items that are not usually intended for sale, and are used in the production of other items for resale. Also, if the asset were sold, it would probably interfere with the business operations. Examples are buildings, furniture and fixtures, land, and other long-term investments.
Fixed costs	Operating costs that remain relatively constant regardless of fluctuations in the gross sales.
G&A costs	General and administrative costs are expenses that are not designated to a specific business area.
Goodwill	The difference between the purchase price of a business and the assets bought.
Gross profit	Gross sales minus the costs of goods sold.
Income statement	See statement of income.
Intangible assets	Items that are important to one's business that are not physical objects. Examples of these would be goodwill, patents, trademarks, and copyrights.
Inventory	Raw materials, partially finished products, and finished products that have not yet been sold.
Liabilities	Debts a company owes to others.
Long-term liabilities	Money that is owed a company that will not be paid within 1 year.
Net income	Profit at the end of the year after paying all expenses. Also known as "the bottom line."
Partnership	A business in which two or more individuals, partnership corporations pool their resources and share the profit or loss of the joint venture.
Prepaid expense	Payment of expenses before the company has received the benefit.
Retained earnings	The total cumulative net profit that a business has earned over its lifetime that has not yet been distributed.
Statement of income	Summarizes the financial activity for a specified time period by looking at the gross revenue and the expenses generated by the company. This statement is also called the profit and loss (P&G) statement.

